
May 12, 2005



Infrastructure and Environment

Department of Defense Education
Activity Data Call Submissions and
Internal Control Processes for Base
Realignment and Closure 2005
(D-2005-073)

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Acronyms

| | |
|---------|---|
| BRAC | Base Realignment and Closure |
| COBRA | Cost of Base Realignment Actions |
| DA&M | Director, Administration and Management |
| DDESS | Department of Defense Domestic Dependent Elementary and Secondary Schools |
| DoDDS | Department of Defense Dependents Schools |
| DoDEA | Department of Defense Education Activity |
| DoD OIG | Department of Defense Office of Inspector General |
| DWO | Defense-Wide Organizations |
| HSA | Headquarters and Support Activities |
| ICP | Internal Control Plan |
| JCSG | Joint Cross Service Group |
| JPAT 7 | Joint Process Action Team Criterion Number 7 |
| MFR | Memorandum for Record |
| OSD | Office of the Secretary of Defense |



INSPECTOR GENERAL
DEPARTMENT OF DEFENSE
400 ARMY NAVY DRIVE
ARLINGTON, VIRGINIA 22202-4704

May 12, 2005

MEMORANDUM FOR DIRECTOR, DEPARTMENT OF DEFENSE EDUCATION
ACTIVITY

SUBJECT: Report on Department of Defense Education Activity Data Call Submissions
and Internal Control Processes for Base Realignment and Closure 2005
(Report No. D-2005-073)

We are providing this report for information and use. No written response to this report was required, and none was received. Therefore, we are publishing this report in final form. We performed this audit in response to and Under Secretary of Defense for Acquisition, Technology, and Logistics request.

We appreciate the courtesies extended to the staff. Questions should be directed to Donald A. Bloomer at (703) 604-8863 (DSN 664-8863) or Mr. Sean A. Davis at (703) 604-9180 (DSN 664-9180). See Appendix B for the report distribution. The team members are listed inside the back cover.

By direction of the Deputy Inspector General for Auditing:

A handwritten signature in black ink, reading "Robert F. Prinzbach II", is positioned above the printed name.

Robert F. Prinzbach II
Acting Assistant Inspector General
for Readiness and Logistics Support

Department of Defense Office of Inspector General

Report No. D-2005-073

May 12, 2005

(Project No. D2004-D000LA-0099.000)

Department of Defense Education Activity Data Call Submissions and Internal Control Processes for Base Realignment and Closure 2005

Executive Summary

Who Should Read This Report and Why? Office of the Secretary of Defense personnel responsible for deciding the realignment or closure of military installations based on the Base Realignment and Closure (BRAC) data calls, and Department of Defense Education Activity (DoDEA) management personnel should read this report. The report discusses the adequacy, completeness, and integrity of the data provided by DoDEA to assist the Secretary of Defense in BRAC 2005 recommendations.

Background. BRAC 2005 is the formal process outlined in Public Law 101-510, “Defense Base Closure and Realignment Act of 1990,” as amended, under which the Secretary of Defense may realign or close military installations inside the United States and its territories. As part of BRAC 2005, the Under Secretary of Defense for Acquisition, Technology, and Logistics issued “Transformation Through Base Realignment and Closure (BRAC 2005) Policy Memorandum One—Policy, Responsibilities, and Procedures,” April 16, 2003, that stated the Department of Defense Office of Inspector General would review the accuracy of BRAC data and the certification process.

The BRAC 2005 process was divided into the following data calls: capacity analysis, supplemental capacity, military value, Cost of Base Realignment Actions, Joint Process Action Team Criterion Number 7, and scenario specific. The supplemental capacity, military value, Cost of Base Realignment Actions, and Joint Process Action Team Criterion Number 7 data calls were collectively known as the second data call. We issued site memorandums for the capacity analysis data call and second data call to summarize the results of the site visits. This report summarizes issues related to the BRAC 2005 process used by DoDEA as of March 18, 2005.

DoDEA is one of the 11 Defense-Wide Organizations. DoDEA is a civilian field activity within DoD under the authority, direction, and control of the Principal Deputy Under Secretary of Defense for Personnel and Readiness. The mission of DoDEA is to plan, direct, coordinate, and manage the education programs for eligible dependents of military and civilian personnel stationed overseas and at select military installations within the continental United States and Puerto Rico. It was created in 1994 with the merger of the Department of Defense Dependents Schools (DoDDS) and the Department of Defense Domestic Dependent Elementary and Secondary Schools (DDESS). DoDEA operates 222 public schools located in 13 foreign countries, 7 states, Guam, and Puerto Rico. DoDEA’s schools are divided into three areas: DDESS, located at Peachtree City, Georgia; DoDDS-Europe, located at Wiesbaden, Germany; and DoDDS-Pacific, located

at Okinawa, Japan. DoDEA is headed by a Director who oversees all agency functions from its headquarters located in Arlington, Virginia.

Results. We evaluated the validity, integrity, and supporting documentation of all BRAC 2005 data that DoDEA submitted in response to the capacity analysis data call, second data call, and scenario specific data call as of March 18, 2005. We also evaluated compliance with the Office of the Secretary of Defense's and Defense-Wide Organizations' internal control plans. DoDEA provided BRAC 2005 data that were generally supported, complete, and accurate, once corrections were made. In addition, DoDEA did not fully comply with applicable internal control plans. We identified control weaknesses with marking, securing, and tracking the BRAC 2005 responses and supporting documentation. Although we identified several weaknesses in marking and securing documents, documents were safeguarded, and therefore, we consider the identified weaknesses to be immaterial and should not impact the integrity of the BRAC 2005 data submitted to the Office of the Secretary of Defense BRAC Office. Despite the problems discussed above, we consider the data, responses, and sources to be generally reasonable for use in the BRAC 2005 process. Subsequent to our visit, the Joint Process Action Team 7 group requested responding activities to update some of their responses based upon new guidance. We did not review the supporting documentation for the changed responses.

Management Comments. We provided a draft of this report on April 22, 2005. No written response to this report was required and none was received. Therefore, we are publishing this report in final form.

Table of Contents

| | |
|--|----|
| Executive Summary | i |
| Background | 1 |
| Objectives | 4 |
| Finding | |
| Department of Defense Education Activity BRAC 2005 Data Call Submissions and Internal Control Processes | 5 |
| Appendixes | |
| A. Scope and Methodology | 11 |
| Management Control Program Review | 14 |
| Prior Coverage | 14 |
| B. Report Distribution | 15 |

Background

Base Realignment and Closure 2005. Public Law 101-510, “Defense Base Closure and Realignment Act of 1990,” as amended, establishes the procedures under which the Secretary of Defense may realign or close military installations inside the United States and its territories. The law authorizes the establishment of an independent Commission to review the Secretary of Defense recommendations for realigning and closing military installations. The Secretary of Defense established and chartered the Infrastructure Executive Council and the Infrastructure Steering Group as the Base Realignment and Closure (BRAC) 2005 deliberative bodies responsible for leadership, direction, and guidance. The Secretary of Defense must submit BRAC recommendations to the independent Commission by May 16, 2005.

Joint Cross Service Groups. A primary objective of BRAC 2005, in addition to realigning base structure, is to examine and implement opportunities for greater joint activity. Office of the Secretary of Defense (OSD) established seven Joint Cross Service Groups (JCSG)—Education and Training, Headquarters and Support Activities (HSA), Industrial, Intelligence, Medical, Supply and Storage, and Technical. The JCSGs address issues that affect common business-oriented support functions, examine functions in the context of facilities, and develop realignment and closure recommendations based on force structure plans of the Armed Forces and on selection criteria. To analyze the issues, each JCSG developed data call questions to obtain information about the functions that they reviewed.

BRAC Data Calls. The BRAC 2005 process, mandated for the United States and its territories, was divided into the following data calls—capacity analysis, supplemental capacity, military value, Cost of Base Realignment Actions (COBRA), Joint Process Action Team Criterion Number 7 (JPAT 7), and scenario specific. The supplemental capacity, military value, COBRA, and JPAT 7 data calls were collectively known as the second data call. The Services, Defense agencies, and Defense-Wide Organizations (DWO) used either automated data collection tools or a manual process to collect data call responses. Each data call had a specific purpose as follows:

- The capacity analysis data call gathered data on infrastructure, current workload, surge requirements, and maximum capacity.
- The supplemental capacity data call clarified inconsistent data gathered with the initial capacity analysis data call.
- The military value data call gathered data on mission requirements, land and facilities, mobilization and contingency, and cost and manpower.
- The COBRA data call gathered data to develop costs, savings, and payback (formerly known as return on investment) of proposed realignment and closure actions.

-
- The JPAT 7 data call gathered data to assess the community's ability to support additional forces, missions, and personnel associated with individual scenarios.¹
 - The scenario specific data call gathered data related to specific scenario conditions for realignment or closure.

Department of Defense Office of Inspector General Responsibility. The Under Secretary of Defense for Acquisition, Technology, and Logistics' memorandum "Transformation Through Base Realignment and Closure (BRAC 2005) Policy Memorandum One—Policy, Responsibilities, and Procedures," April 16, 2003, requires the Department of Defense Office of Inspector General (DoD OIG) to provide internal control plan (ICP) development and implementation advice, review the accuracy of BRAC data, and evaluate the data certification processes. In addition, the memorandum requires DoD OIG personnel to assist the JCSGs and DoD Components as needed. This resulting report summarizes issues related to the Department of Defense Education Activity (DoDEA) BRAC 2005 process.

DWO. DWO is a collective term for 11 Defense Organizations.² DoDEA is one of the 11 DWOs. The OSD Director, Administration and Management (DA&M) led the DWO BRAC 2005 process, and was responsible for collecting and submitting BRAC data for the DWOs. OSD DA&M was the primary data repository for all DWO data collections and requests, and assembled and forwarded BRAC-related data.

ICPs. The DWO ICP outlined internal control procedures designed to ensure the accuracy, completeness, and integration of all information and analytical processes used in the BRAC 2005 process. Before the BRAC data calls were released to the Services and Defense agencies, OSD required the Services, Defense agencies, and DWOs to prepare ICPs that incorporated and supplemented the OSD ICP. The OSD ICP was issued in "Transformation Through Base Realignment and Closure (BRAC 2005) Policy Memorandum One—Policy, Responsibilities, and Procedures," April 16, 2003. OSD DA&M prepared the "Defense-Wide Organizations Internal Control Plan for the 2005 Base Realignment and Closure Process," dated January 15, 2004. The overall DWO ICP and Appendixes L and M applied to the 11 DWOs. Each DWO was responsible for preparing an organization-specific appendix to supplement the overall DWO ICP. Appendix G of the DWO ICP applied to DoDEA. For the capacity analysis data call, DoDEA used a manual process to collect data, and for the second data call, DoDEA used the Data Gathering Tool, a modified Microsoft Access tool developed for those not using an automated data collection tool. For

¹ A description of one or more potential closure or realignment actions identified for formal analysis by either a JCSG or a Military Department.

² The 11 organizations that comprise the DWO are OSD, Joint Chiefs of Staff, DoD OIG, Office of Economic Adjustment, Department of Defense Education Activity, Defense Human Resources Activity, TRICARE Management Activity, American Forces Information Service, Defense Prisoner of War/Missing Personnel Office, Defense Technology Security Administration, and Washington Headquarters Services.

the second and scenario specific data calls, DoDEA officials stated that they used the updated August 2, 2004, DWO ICP.

DoDEA. DoDEA is a civilian field activity within DoD under the authority, direction, and control of the Principal Deputy Under Secretary of Defense for Personnel and Readiness.³ The mission of DoDEA is to plan, direct, coordinate, and manage the education programs for eligible dependents of military and civilian personnel stationed overseas and at select military installations within the continental United States and Puerto Rico. It was created in 1994 with the merger of the Department of Defense Dependents Schools (DoDDS) and the Department of Defense Domestic Dependent Elementary and Secondary Schools (DDESS).⁴ DoDEA operates 222 public schools located in 13 foreign countries, 7 states, Guam, and Puerto Rico. DoDEA's schools are divided into three areas: DDESS, located at Peachtree City, Georgia; DoDDS-Europe, located at Wiesbaden, Germany; and DoDDS-Pacific, located at Okinawa, Japan. DoDEA is headed by a Director who oversees all agency functions from its headquarters located in Arlington, Virginia.

The Director of DoDEA oversees headquarters operations including supervising and administering DoDEA financial management activities and developing policy, guidance, regulations, and instructions to administer and manage DoDEA's education programs. The headquarters staff includes two associate directors, one responsible for Financial and Business Operations and one for Education. Divisions under the Associate Director for Financial and Business Operations include Logistics, Procurement, Safety and Security, Information Technology, and the Office of the Comptroller. Divisions under the Associate Director for Education include Human Resources, Educational Technology, Program Support and Business Management. In addition to its headquarters branch, DoDEA has a small procurement office, the DoDEA Education Supplies Procurement Office, located in Richmond, Virginia.

DDESS is one of the two distinct educational systems operated by DoDEA and is headquartered in Peachtree City, Georgia. DDESS provides educational programs and operates 65 schools on 17 military installations located in 7 states and Puerto Rico. The Director of DDESS is responsible for the organization, management, funding, direction, and supervision of DDESS schools. The Director of DDESS is also responsible for DoDDS-Cuba.

DoDDS is the other distinct educational system operated by DoDEA. DoDDS, however, is divided into two areas of responsibility: DoDDS-Europe, located at Wiesbaden, Germany, and DoDDS-Pacific, located at Okinawa, Japan. DoDDS provides free public education for eligible minor dependents of U.S. military and DoD civilian personnel stationed overseas. DoDDS-Pacific operates 45 schools at 18 installations within 2 countries, while DoDDS-Europe operates 112 schools

³ DoD Directive 5124.8, "Principal Deputy Under Secretary of Defense for Personnel and Readiness," July 16, 2003, dissolved the Assistant Secretary of Defense for Force Management Policy and gave his responsibilities to the Principal Deputy Under Secretary of Defense for Personnel and Readiness.

⁴ Public Law 103-337 renamed Department of Defense Section 6 Schools as Department of Defense Domestic Dependent Elementary and Secondary Schools.

in 10 countries. The Director of DoDDS-Pacific is also responsible for DDESS-Guam.

Objectives

The overall objective of the audit was to evaluate the validity, integrity, and supporting documentation of data that DoDEA collected and submitted for the BRAC 2005 process. In addition, we evaluated whether DoDEA complied with the OSD and DWO ICPs. This report is one in a series on data call submissions and internal control processes for BRAC 2005. See Appendix A for a discussion of the scope and methodology and prior coverage related to the audit objectives.

Department of Defense Education Activity BRAC 2005 Data Call Submissions and Internal Control Processes

DoDEA provided BRAC 2005 data that were generally supported, complete, and accurate, once corrections were made. However,

- DoDEA did not provide updated supporting documentation during follow-up analysis for capacity analysis data call question numbers 347 and 482; therefore, these questions are still considered partially supported. DoDEA did provide updated supporting documentation during follow-up analysis for capacity analysis data call question numbers 462 and 464; however, we still consider those responses partially supported. Additionally, DoDEA did not provide adequate supporting documentation for capacity analysis data call question number 446, which is still considered unsupported.
- DoDEA made appropriate changes to capacity analysis data call question numbers 371 and 480; however, we were unable to verify that those changes made it into the OSD Database.
- Answers provided for scenario specific data call question number HSA-0053 did not match supporting documentation.
- Although the DWO ICP properly incorporated and supplemented the OSD ICP, DoDEA did not fully comply with the ICPs, in that it did not ensure data was appropriately marked and stored.

We considered DoDEA responses to the capacity analysis data call, second data call, and scenario specific data call, once recommended changes had been made, to be generally supported. Although we identified several weaknesses in marking and securing documents, documents were safeguarded, and therefore, we consider the identified weaknesses to be immaterial and should not impact the integrity of the BRAC 2005 data submitted to the Office of the Secretary of Defense BRAC Office.

DoDEA BRAC 2005 Data Call Submissions

The BRAC 2005 data reported by DoDEA were generally supported, complete, and accurate, once corrections were made. DoDEA Headquarters answered questions applicable to DoDEA components, and we evaluated the validity and integrity of the documentation used to support responses to the questions.

Specifically, we compared responses to supporting documentation and reviewed “Not Applicable” responses to determine whether the responses were reasonable.

Capacity Analysis Data Call. As a result of our review of DoDEA BRAC data, DoDEA revised responses and provided supporting documentation to correct many of the issues noted in the capacity analysis site memorandum. Initial DoDEA responses provided for the capacity analysis data call were largely unsupported.

OSD DA&M directed DoDEA to answer 75 of the 752 capacity analysis data call questions identified as applicable to the DWOs by the HSA JCSG. OSD DA&M also directed DoDEA to review the remaining questions to determine if any other questions were applicable to DoDEA. DoDEA Headquarters officials stated that they reviewed the 75 questions applicable to DWOs, as well as the remaining capacity analysis data call questions, and determined that only 13 were applicable to its organization. We evaluated those 13 responses and corresponding supporting documents that DoDEA Headquarters provided. Additionally, we reviewed the remaining 62 questions answered “Not Applicable” to ensure that they were truly not applicable to DoDEA. We determined that those responses were reasonable.

The audit team conducted a follow-up analysis on all questions that were not considered ‘supported’ during the capacity analysis data call. The analysis included those questions originally considered ‘partially unsupported,’ ‘unsupported,’ and ‘supported’ but required a change adjudication.⁵ Specifically, the audit team determined whether DoDEA officials had taken any follow-up actions to provide additional supporting documentation and made corrections based on the results and recommendations provided by the prior audit team during the capacity analysis data call.

Originally, we identified a total of 10 DoDEA responses with inadequate support or inaccurate responses. Question numbers 347, 462, 464, and 482 were considered ‘partially unsupported,’ and question numbers 371, 387, 446, 448, 480, and 582 were considered ‘unsupported.’ Also, question numbers 311 and 466 were considered ‘supported,’ but required a change adjudication. We received copies of the requested change adjudications on December 8, 2004.

DoDEA provided updated supporting documentation and revised responses for all applicable questions, except for question numbers 347 and 482. After the completion of the follow-up analysis, the audit team concluded that question numbers 371, 387, 448, 480, and 582 are ‘supported;’ question numbers 347, 462, 464, and 482 are ‘partially supported;’ and question number 446 is ‘unsupported.’ Specifically,

- DoDEA responses to question numbers 347 and 482 were considered ‘partially supported.’ DoDEA did not provide updated

⁵ A change adjudication is the process for amending and documenting the correction of certified responses in the BRAC data.

supporting documentation to these questions during the follow-up analysis.

- DoDEA response to question number 462 was considered ‘partially supported.’ DoDEA officials were unable to provide adequate supporting documentation for the total number of Civilian Executive, Civilian Management, and Civilian Other Staff.
- DoDEA response to question number 464 was considered ‘partially supported.’ We were unable to fully validate the data because DoDEA did not indicate what source document was used to determine the number of personnel occupying the expansion space.
- DoDEA response to question number 446 was considered ‘unsupported.’ We were unable to fully validate the data because DoDEA did not provide a written explanation of the calculations used to determine the square footage responses. Therefore, DoDEA made assumptions in answering the question.

In addition, all aspects of question numbers 371 and 480 were considered supported, but DoDEA officials need to provide a change adjudication to the OSD BRAC Office for those questions; therefore we were unable to verify that those changes made it into the OSD database.

Second Data Call. DoDEA provided responses for the second data call that were generally accurate, reasonable, and adequately supported, once corrections were made. OSD DA&M identified 73 questions as applicable to DoDEA and directed DoDEA to review the remaining questions to determine if any other questions were applicable. DoDEA reviewed the remaining questions and responded to 35 questions for DoDEA Headquarters and 33 questions for the Peachtree City office. We believe that the “Not Applicable” answers were reasonable. The DoDEA BRAC trusted agent answered questions for both DoDEA Headquarters and the Peachtree City offices. At the conclusion of our on-site review, responses for the second data call were partially supported. However, after our exit conference, DoDEA officials corrected those responses that were unsupported and provided additional documentation for those responses that were not fully supported. We verified and concurred with those changes in our second data call site memorandum. The site memorandum, however, did state that because the Director of DoDEA had not certified the documentation through signature, the data provided was uncertified. On March 18, 2005, the Director of DoDEA signed a letter certifying the responses for the JPAT 7, COBRA, HSA JCSG military value questions, and HSA JCSG supplemental capacity data calls. Subsequent to our visit, the JPAT 7 group requested responding activities to update some of their responses based upon new guidance. We did not review the supporting documentation for the changed responses. We could not verify the

response to HSA JCSG military value question numbers 1907 and 1908⁶ because we were unable to validate the steps taken to generate the reports.

Scenario Specific Data Calls. DoDEA’s responses to the BRAC scenario specific data calls were generally supported and reasonable. We evaluated eight HSA scenarios provided to DoDEA Headquarters. At first, scenario data call responses did not have any associated Memorandums for Record (MFR); however, after alerting DoDEA officials to this need, MFRs were prepared. DoDEA Headquarters provided reasonable explanations of the methodologies used to respond to most of the scenarios; however, the audit team found several errors. For scenario specific data call question HSA-0053 answers provided by DoDEA did not match supporting documentation. Specifically, the MFR supporting the space requirements for a Secret Internet Protocol Router Network Room states that the room needs to be 10 feet by 14 feet for a total of 140 square feet; however, according to the answer provided in the scenario, the requirement was 234 square feet. As another example, the requirement for the Emergency Operations Center is 1404 square feet; however, the MFR states that the need is only 375 square feet. Finally, the audit team received an MFR for “Weight Requirements for Human Resources” whose value was not included in the answer to the scenario. DoDEA officials were asked to correct these errors by either correcting the MFR to agree with the answers provided in the scenario, or to correct the answer to match the MFR, through a change adjudication. Although DoDEA officials provided three change adjudications, the changes were incorrect as two of the changes were the same answer initially provided to the OSD BRAC Office. One change was incorrect as a weight figure was required to be submitted; however, a square footage figure was provided.

Internal Control Processes

The DWO ICP including the DoDEA appendix properly incorporated and supplemented the OSD ICP; however, for the capacity analysis data call, second data call, and scenario specific data call, we identified ICP noncompliance issues. To evaluate compliance with the ICPs, we ensured that the DWO ICP properly incorporated and supplemented the OSD ICP and evaluated whether personnel responsible for answering BRAC questions completed nondisclosure agreements, and marked, secured, and maintained BRAC data. Specifically, we reviewed BRAC documents to ensure data were appropriately marked with the “Deliberative Document–For Discussion Purposes Only–Do Not Release Under FOIA” header or footer, secured in locked containers, and whether maintenance logs were kept showing each time information from the official BRAC file was accessed.

Completeness of ICPs. The DWO ICP outlined management controls designed to ensure the accuracy, completeness, and integration of all information and

⁶ These questions asked for the number of meetings between an organization’s senior officials, including flag officers, and senior officials from another organization located in the Washington D.C., area, as well as meetings with members of Congress or their staffs.

analytical processes upon which the DWO was to submit documents, data, and information used in the BRAC 2005 process. The DWO ICP established BRAC 2005 responsibilities of DoDEA and control mechanisms to safeguard DoDEA BRAC information. The ICP detailed the requirements for verifying the accuracy of data and information. In addition, the ICP identified required documentation to justify changes made to data and information received from subordinate levels of the organization. Specifically, the ICP included direction on the completion of nondisclosure agreements, and the collection, marking, and safeguarding of BRAC data. The DWO ICP was updated August 2, 2004, to reflect changes to the documentation requirements for DWO BRAC 2005 ICP implementation.

Compliance with ICPs. Generally, DoDEA did not fully comply with DWO ICP procedures. The site data collection processes for the capacity analysis, second, and scenario specific data calls did not fully comply with applicable ICPs. During the validation process, we noted the following:

- all data were not marked with the appropriate header or footer as required by the DWO ICP;
- BRAC data were being stored in additional storage containers not identified in the DoDEA appendix;
- the DoDEA trusted agent did not maintain logs when BRAC 2005 documents were removed from the secured office; and
- BRAC data were certified by one of DoDEA's trusted agents, and not by the Director of DoDEA, as required by the DoDEA appendix. However, on March 18, 2005, the Director of DoDEA signed a letter certifying the responses for the JPAT 7, COBRA, HSA JCSG military value questions, and HSA JCSG supplemental capacity data calls.

Although we identified several weaknesses in marking and securing documents, documents were safeguarded, and therefore, we consider the identified weaknesses to be immaterial and should not impact the integrity of the BRAC 2005 data submitted to the OSD BRAC Office. Despite the problems discussed above, we consider the data, responses, and sources to be generally reasonable for use in the BRAC 2005 process.

Conclusion

DoDEA reported BRAC 2005 data that were generally supported, complete, and accurate, after corrections were made; however, data collection processes generally did not fully comply with the ICPs. We discussed the results of the data call submissions and ICP review with DoDEA management. We determined that the identified control weaknesses were immaterial and should not impact the integrity of the DoDEA BRAC 2005 data, and despite those problems, we consider the data, responses, and sources to be generally reasonable for use in the BRAC 2005 process.

Appendix A. Scope and Methodology

We evaluated the validity, integrity, and supporting documentation of DoDEA BRAC 2005 data. The evaluation included comparing responses to supporting documentation and reviewing “Not Applicable” responses to determine whether the responses were reasonable. Questions had either an answer or a “Not Applicable” response; a “Not Applicable” response was for questions determined not to apply to a site.

We ensured that the DWO ICP incorporated and supplemented the requirements of the OSD ICP. We evaluated site data collection procedures to determine whether they were in compliance with DoDEA appendix to include the proper marking, handling and storage of BRAC 2005 data. In addition, we interviewed the personnel responsible for preparing the responses to the data calls.

DoDEA Headquarters provided all responses from DoDEA components responsible for providing responses. We performed all of our work at DoDEA Headquarters, Arlington, Virginia. We reviewed guidance and documentation dated from September 2002 to March 2005.

Capacity Analysis Data Call. A January 23, 2004, OSD DA&M memorandum directed DoDEA to answer 75 of 752 capacity analysis data call questions identified as applicable to DWOs by the HSA JCSG. OSD DA&M also directed DoDEA to review the remaining questions to determine if any other questions were applicable to DoDEA. DoDEA Headquarters officials stated that they reviewed the 75 questions applicable to DWOs, as well as the remaining capacity analysis data call questions, and determined that only 13 were applicable to its organization. We did not validate the OSD DA&M or DoDEA selection process or the questions not selected. DoDEA Headquarters answered capacity analysis data call questions for all applicable sites. On multiple site visits we evaluated those 13 responses and corresponding supporting documents that DoDEA Headquarters provided. Additionally, we reviewed the remaining 62 questions answered “Not Applicable” to ensure that they were truly not applicable to DoDEA. We issued a memorandum to summarize the results of these site visits. Table 1 shows the question responses and support that we reviewed by site.

| Table 1. Capacity Analysis Data Call Responses Reviewed | | |
|--|--|--|
| DoDEA Site | Question Number | |
| | Answered | Not Applicable |
| DoDEA Headquarters, Arlington, Virginia | 347, 371, 387, 446, 448, 462, 464, 466, 471, 480, 482, and 582 | 313-329, 348-370, 372-386, 388, 393, 447, 461, 468, 478, 481 |
| DDESS, Peachtree City, Georgia | 311 | |
| DoDEA, Richmond, Virginia | 462 and 466 | |

Second Data Call. DoDEA received guidance from OSD DA&M on June 18, 2004, June 23, 2004, and July 22, 2004, directing them to answer certain HSA JCSG military value questions; HSA JCSG supplemental capacity questions; COBRA questions; and JPAT 7 questions. OSD DA&M also directed DoDEA to review the remaining questions to determine if any other questions were applicable to DoDEA. Specifically, we reviewed JPAT 7 question numbers 1400 through 1417, 1420, and 1421; COBRA question numbers 1500 through 1507; HSA JCSG military value question numbers 1900, 1904 through 1927, and 1947 through 1957; and HSA JCSG supplemental capacity question numbers 4079 through 4081, 4096, and 4099 through 4103.

DoDEA Headquarters reviewed the assigned data call questions and answered those questions for their sites. However, DoDEA did not comply with the requirement to have all stand-alone facilities and host installations including leased facilities answer JPAT 7 and COBRA data call questions, as they did not provide answers for its Richmond, Virginia, office. DoDEA officials stated that they did not intend to provide answers for this office because it only had three people, and they were in the process of closing the office.

We issued one site memorandum to summarize the results of these site visits. Subsequent to our visit, the JPAT 7 group requested responding activities to update some of their responses based upon new guidance. We did not review the supporting documentation for the changed responses. Table 2 shows the question responses and support that we reviewed by site.

| Table 2. Second Data Call Responses Reviewed | | |
|---|--|---|
| DoDEA Site | Question Number | |
| | Answered | Not Applicable |
| DoDEA Headquarters, Arlington, Virginia | 1400-1417, 1420, [*] 1421, [*] 1501, 1505, 1900, 1907, ^{**} 1908, ^{**} 1911, 1912, 1918, 1919, 1947, and 4099-4103 | 1500, 1502-1504, 1506, 1507, 1904, 1905, 1906, 1909, 1910, 1913-1917, 1920-1927, 1948-1957, 4079-4081, and 4096 |
| DDESS, Peachtree City, Georgia | 1400-1417, 1420, [*] 1421, [*] 1501, 1505, 1506, 1900, 1911, 1918, 1919, 1947, and 4099-4103 | 1500, 1502-1504, 1507, 1904-1910, 1912-1917, 1920-1927, 1948-1957, 4079-4081, and 4096 |
| [*] The JPAT 7 group replaced question numbers 1418 and 1419 with question numbers 1420 and 1421. ^{**} We reviewed the responses for question numbers 1907 and 1908; however, we were unable to make a determination as to whether the responses were reasonable and accurate based on the source documents available. | | |

Scenario Specific Data Calls. As of March 18, 2005, the HSA JCSG had assigned eight scenario specific data calls to DoDEA. Specifically, the HSA JCSG assigned DoDEA scenario numbers HSA-0029, HSA-0030, HSA-0031, HSA-0053, HSA-0088, HSA-0096, HSA-0097, and HSA-0106.^{*} We evaluated the scenario responses from DoDEA Headquarters for reasonableness and adequate support.

We performed this audit from February 2004 through March 2005 in accordance with generally accepted government auditing standards.

Use of Computer-Processed Data. We did not test the accuracy of the computer-processed data used to support answers to data call questions because of time constraints. Potential inaccuracies in the data could impact the results. However, the BRAC data were certified as accurate and complete to the best of the certifier's knowledge and belief. We did not review the data gathering tool used by DoDEA during the second data call.

Government Accountability Office High-Risk Areas. The Government Accountability Office has identified several high-risk areas in DoD. This report provides coverage of the Federal Real Property and DoD Support Infrastructure Management high-risk areas.

^{*} As of April 13, 2005, HSA JCSG had deleted HSA-0106.

Management Control Program Review

We evaluated DoDEA management controls for preparing, submitting, documenting, and safeguarding information associated with the BRAC 2005 data calls, as directed by the applicable ICPs. Specifically, we reviewed procedures DoDEA used to develop, submit, and document its data call responses. In addition, we reviewed the controls implemented to safeguard against the disclosure of DoDEA BRAC data before responses were forwarded to the OSD BRAC Office. Management controls were adequate as they applied to the audit objective. See finding for specific details. We did not review the DoDEA management control program because its provisions were not deemed applicable to the one-time data collection process.

Prior Coverage

The DoD Inspector General has issued two memorandums discussing the DoDEA BRAC 2005 data call submissions and internal control processes.

Site Memorandums

DoD IG Memorandum, “Audit on the Second Data Call Submission from the Department of Defense Education Activity for Base Realignment and Closure 2005,” December 22, 2004

DoD IG Memorandum, “Audit on the Capacity Analysis Data Call Submission From Department of Defense Education Activity for Base Realignment and Closure 2005,” May 7, 2004

Appendix B. Report Distribution

Office of the Secretary of Defense

Director, Base Realignment and Closure (Installations and Environment)

Director, Department of Defense Education Activity

Non-Defense Federal Organization

Government Accountability Office^{*}

^{*}Only Government Accountability Office personnel involved in the BRAC process are to receive the report.

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